ABANDONMENT. See Evidence, 2.

ACCOUNT STATED.

Certificate of Overassessment issued by Commissioner of Internal Revenue did not constitute an account stated between the United States and the taxpayer. U. S. v. Bertelsen & Petersen Co., 276.

ADMINISTRATIVE AGENCIES.

- 1. Administrative Provisions of Tobacco Inspection Act of Aug. 23, 1935; no unconstitutional delegation of legislative power involved. Currin v. Wallace, 1.
- 2. Administrative Regulations. Necessity. Validity. Helvering v. Reynolds Co., 110.

ADMIRALTY.

Liability of Carrier for damage to goods; validity and construction of provision of bill of lading. Smith v. The Ferncliff, 444.

ADMISSIONS. See Antitrust Acts, 1.

AMENDMENT. See Patents for Inventions, 1.

ANIMALS.

Dead Animals. Regulations as to disposal. Clason v. Indiana, 439.

ANTENNAE. See Patents for Inventions, 3.

ANTITRUST ACTS.

- 1. Unlawful Restraints. Suppression of Competition. Agreement between distributors and exhibitors of motion picture films as to admission prices and single-feature policy, held invalid. Interstate Circuit v. U. S., 208.
- 2. Id. Agreement between owner of copyrighted motion picture films and theatre owner, suppressing competition of other theatre owners with latter, invalid and not protected by Copyright Act. Id.
- 3. Id. Sufficiency of evidence of concerted action; burden of proof. Id.

APPRAISAL. See Bankruptcy.

ASSIGNMENT.

- 1. Effect of transfer of franchises and assets of one corporation to another under Pennsylvania law. Helvering v. Metropolitan Edison Co., 522.
- 2. Effect in New York of assignment of chose in action for purpose of suit: right of assignce to sue in own name. Titus v. Wallick, 282.

AUCTIONS.

Tobacco Auction Markets. Federal Regulation. Currin v. Wallace, 1.

AUTOMOBILES. See Constitutional Law, II, 7-11; VII, (A), 5; VII, (B), 1-4; Motor Vehicles.

BAILMENT. See Regional Agricultural Credit Corp.

BANKRUPTCY.

Reorganization Proceedings under § 77 B; appraisal of property; rights of preferred stockholders; court abused discretion in approving plan of reorganization. Taylor v. Standard Gas Co., 307.

BANKS.

Liability for misappropriations by trustee of funds in trust accounts; rule in Texas. Wichita Co. v. City Bank, 103.

BILLS OF LADING.

Validity of Provision for adjustment of carrier's liability for damage to goods on basis of invoice cost plus disbursements; computation of damages. Smith v. The Ferneliff, 444.

BITUMINOUS COAL ACT.

Authority of Commission. Order authorizing publication of cost and sales data filed by producers, sustained. Utan Fuel Co. v. Comm'n, 56.

BONDS. See Taxation, II, 2-3.

CAPITAL GAINS. See Taxation, II, 2.

CARAVANS.

Regulation. Validity of California "Caravan" Act of 1937. Clark v. Paul Gray, Inc., 583.

CARRIERS. See Constitutional Law, II, 7-11; VII, (A), 5; VII, (B), 1-4; Interstate Commerce Acts.

- 1. Liability of Carrier. Damage to Goods. Bill of Lading. Smith v. The Ferncliff, 444.
- 2. Liability of Shipper for tariff charge for carrier service. Lowden v. Simonds Co., 516.

CEMENT. See Constitutional Law, II, 12.

CERTIFIED QUESTIONS.

Form. Questions certified held not appropriately framed; insufficiency of facts stated. Atlas Ins. Co. v. Southern, Inc., 563.

CERTIORARI.

Respondent may urge affirmance on ground urged by him in, but not passed upon by, Circuit Court of Appeals. *Texarkana* v. *Arkansas Gas Co.*, 188.

CESSION.

Cession by State of lands to United States; effect; jurisdiction of crime in ceded area. Bowen v. Johnston, 19.

CHICKAMAUGA & CHATTANOOGA NATIONAL PARK.

Jurisdiction Within. Crimes. Effect of cession of area to United States; jurisdiction of crime. Bowen v. Johnston, 19.

CHOSE IN ACTION. See Assignment, 2. CLAIMS.

Governmental Corporation. Claims Against. Liability of Regional Agricultural Credit Corp. to suit. Keifer & Keifer v. R. F. C., 381.

COAL. See Bituminous Coal Act.

COLLECTIVE BARGAINING. See Labor Relations Act, 4, 7, 10. COMPETITION. See Antitrust Acts, 1-2; Public Utilities, 1.

CONFIDENTIAL DATA. See Bituminous Coal Act. CONSPIRACY.

- 1. What Constitutes. Sufficiency of Evidence. Conspiracy to restrain trade in violation of Antitrust Acts. Interstate Circuit v. U. S., 208.
- 2. Id. Conspiracy between T. V. A. and Public Works Administrator to coerce power companies not sustained by findings and evidence. Tennessee Power Co. v. T. V. A., 118.

CONSTITUTIONAL LAW.

- I. Miscellaneous, p. 746.
- II. Commerce Clause, p. 746.
- III. Contract Clause, p. 747.
- IV. Fifth Amendment, p. 748.
 - V. Ninth Amendment, p. 749.
- VI. Tenth Amendment, p. 748.
- VII. Fourteenth Amendment.
 - (A) Due Process Clause, p. 748.
 - (B) Equal Protection Clause, p. 749.

CONSTITUTIONAL LAW—Continued.

I. Miscellaneous.

- 1. Jurisdiction of United States. National Park. Acquisition by United States of lands within State for national park; jurisdiction over criminal offense within area. Bowen v. Johnston, 19.
- 2. Delegation of Legislative Power. Tobacco Inspection Act of Aug. 23, 1935, sustained; validity of conditioning operation of Act on referendum of growers; authority validly conferred on Secretary of Agriculture. Currin v. Wallace, 1.
- 3. Governmental Instrumentalities. Liability of governmental corporation to suit. Keifer & Keifer v. R. F. C., 381.
- 4. Id. Power companies without standing to restrain operations and competition of Tennessee Valley Authority. Tennessee Electric Co. v. T. V. A., 118.
- 5. Governmental Instrumentalities. Implied Immunity from Taxation. Salary of employee of federal agency not immune from non-discriminatory state taxation. Graves v. N. Y. ex rel. O'Keefe, 466; State Tax Comm'n v. Van Cott, 511.
- 6. Powers of Congress. Validity and application of National Labor Relations Act. Labor Board v. Fainblatt, 601.
- 7. Id. Order of National Bituminous Coal Commission authorizing publication of producers' cost and sales data, valid. Utah Fuel Co. v. Coal Comm'n, 56.
- 8. Full Faith and Credit. Statutes. State not required to apply workmen's compensation law of other State instead of its own. Pacific Ins. Co. v. Industrial Comm'n, 493.
- 9. Full Faith and Credit. Foreign Judgment. Whether judgment creditor could have sued at forum on original cause of action irrelevant. Titus v. Wallick, 282.

II. Commerce Clause.

- 1. Federal Regulation. Limitations of Fifth Amendment applicable. Currin v. Wallace, 1.
- 2. Id. Federal regulation valid though it may have quality of police regulation. Id.
- 3. Id. Exercise of commerce power not invalid for mere lack of uniformity. Id.
- 4. Id. Tobacco Inspection Act. Validity of federal regulation of tobacco auction markets. Id.
- 5. Id. National Labor Relations Act. Application of Act; volume of interstate commerce involved. Labor Board v. Fainblatt, 601.

CONSTITUTIONAL LAW—Continued.

- 6. State Regulation Generally. Measures for health and comfort of people not precluded by mere existence of power in federal Government. Clason v. Indiana, 439.
- 7. State Regulation. Motor Carriers. Regulation of hours of service of drivers of motor vehicles for hire in interstate commerce; effect of federal Motor Carrier Act. Welch Co. v. New Hampshire, 79.
- 8. Id. Exaction of fees for use of highways by vehicles moving interstate; classification of vehicles according to character of traffic; reasonableness of fees—burden of proof; California "Caravan" Act of 1937 sustained. Clark v. Paul Gray, Inc., 583.
- 9. Id. Regulatory authority of State not superseded by mere pendency of carrier's application under federal Motor Carrier Act to operate in interstate commerce. Eichholz v. Public Service Comm'n, 268.
- 10. *Id.* State may revoke permit of carrier which hauled across state line and back into State to evade requirement of certificate for intrastate business. *Id.*
- 11. Id. Validity of Georgia Maintenance Tax Act as applied to motor carrier in interstate commerce. Dixie Ohio Co. v. Comm'n, 72
- 12. State Regulation. Cement. State statute imposing "inspection fee" in respect of imported cement, invalid. Hale v. Bimco Tradina, Inc., 375.
- 13. State Regulation. Milk. State milk control law requiring license and bond and payment of prescribed minimum prices to producers, validly applied to purchaser shipping in interstate commerce. Milk Control Board v. Eisenberg Co., 346.
- 14. State Regulation. Dead Animals. State statute regulating disposal of dead animals, preventing their transportation out of the State to be sold, valid. Clason v. Indiana, 439.
- 15. State Taxation. Validity of California Use Tax as construed and applied. Felt & Tarrant Co. v. Gallagher, 62; Southern Pacific Co. v. Gallagher, 167; Pacific Tel. Co. v. Gallagher, 182.

III. Contract Clause.

- 1. Public Office. Tenure. Abolition of office by legislature did not impair constitutional rights of elected officer. Higginbotham v. Baton Rouge, 535.
- 2. Mortgages. Statute qualifying right of mortgagee to deficiency judgment as impairment of obligation of preëxisting mortgage contract. Honeyman v. Jacobs, 539.

CONSTITUTIONAL LAW—Continued.

IV. Fifth Amendment.

- 1. Exercise of Commerce Power limited by Fifth Amendment. Currin v. Wallace, 1.
- 2. Id. Tobacco Inspection Act did not involve unconstitutional discrimination. Id.
- 3. Due Process Clause. Claims of warehousemen and auctioneers that Tobacco Inspection Act violated Fifth Amendment, rejected. Id.
- 4. Estate Tax. Joint Tenancies. Provisions of 1924 and 1926 Revenue Acts as applied to joint tenancies valid, and not retroactive though tenancy created prior to 1916. U. S. v. Jacobs, 363.
- 5. Id. Treatment of joint tenancies and tenancies by entirety alike for purpose of estate tax, valid. Id.

V. Ninth Amendment.

Competition of T. V. A. did not amount to regulation of rates of power companies and latter had no cause of action under Ninth Amendment. *Tennessee Power Co.* v. T. V. A., 118.

VI. Tenth Amendment.

Competition of T. V. A. did not amount to regulation of rates of power companies and latter had no cause of action under Tenth Amendment. *Tennessee Power Co.* v. T. V. A., 118.

VII. Fourteenth Amendment.

- (A) Due Process Clause.
- 1. Taxation. Assessment of death taxes on basis of decedent's domicile by two or more States not invalid. Texas v. Florida, 398.
- 2. Id. Validity of California Use Tax as construed and applied. Felt & Tarrant Co. v. Gallagher, 62; Southern Pacific Co. v. Gallagher, 167; Pacific Tel. Co. v. Gallagher, 182.
- 3. Special Assessments. Requirements as to finding of benefits. Chesebro v. Los Angeles County Dist., 459.
- 4. Public Utilities. Rates. Inadequacy of utility's contract rates no defense to enforcement. Texarkana v. Arkansas Gas Co., 188.
- 5. Highways. Motor Vehicles. Validity of California "Caravan" Act of 1937. Clark v. Paul Gray, Inc., 583.
- 6. Criminal Laws. New Jersey "gangster" statute void as vague and uncertain. Lanzetta v. New Jersey, 451.

CONSTITUTIONAL LAW—Continued.

- (B) Equal Protection Clause.
- 1. Regulation. Motor Vehicles. New Hampshire statute regulating hours of service of drivers of for-hire vehicles not invalidated by exemptions. Welch Co. v. New Hampshire, 79.
- 2. Id. Classification of vehicular traffic for purposes of regulation and fixing fees; validity of California Caravan Act of 1937. Clark v. Paul Gray, Inc., 583.
- 3. Id. Court may not set aside legislative classification unless it is without substantial basis. Id.
- 4. Taxation. Motor Vehicles. Levy of higher tax on vehicles used for hire, valid. Dixie Ohio Co. v. Comm'n, 72.
- 5. Race Discrimination. Systematic exclusion of Negroes from jury denied accused Negro equal protection. Pierre v. Louisiana, 354.
- 6. Propriety of Challenge. Question of discrimination involved in state exemption of T. V. A. from commission regulation not properly raised in this case. Tennessee Power Co. v. T. V. A., 118.
- CONTRACTS. See Antitrust Acts; Bills of Lading; Constitutional Law, III, 1-2; VII, (A), 4; Jurisdiction, I, 2, 11; II, 24; Public Utilities, 2-3.

COPYRIGHTS.

- 1. Nature of Right. Forfeiture of rights granted by Act not to be inferred from doubtful language. Washingtonian Co. v. Pearson, 30.
- 2. Id. Contracts between copyright owner of motion picture films and theatre owner, restraining competitive distribution of films to protect latter from competition of other theatres, were not protected by Copyright Act. Interstate Circuit v. U. S., 208.
- 3. Suit for Infringement. Delay in deposit of copies of copyrighted work did not bar right to sue. Washingtonian Co. v. Pearson, 30.

CORPORATIONS. See Bankruptcy; Claims; Taxation, II, 1-3.

- 1. Doctrine of Corporate Entity. Application of so-called instrumentality rule. Taylor v. Standard Gas Co., 307.
- 2. Merger. Transfer of franchises and assets of one corporation to another; effect under Pennsylvania law. Helvering v. Metropolitan Edison Co., 522.
- 3. Reorganization under § 77B of Bankruptcy Act. Taylor v. Standard Gas Co., 307.

COUNTERCLAIM. See Jurisdiction, II, 16-17.

COURTS. See Constitutional Law, VII, (B), 3; Jurisdiction; Procedure.

- 1. Rules of Decision. Application of state law by federal court after removal. Wichita Co. v. City Bank, 103.
- 2. Id. Questions of validity and construction of franchise granted under state law, determined in federal court by law of State. Texarkana v. Arkansas Gas Co., 188.
- 3. Id. This Court relies on trial court for aid in examination and interpretation of local law. Id.

CRIMINAL LAW. See Constitutional Law, VII, (A), 6; VII, (B), 5; Indictment; Instructions to Jury; Venue.

Jurisdiction as between State and United States of crime committed in Chickamauga & Chattanooga National Park. Bowen v. Johnston, 19.

DAIRY INDUSTRY. See Constitutional Law, II, 13.

DAMAGES.

Liability of Carrier. Damage to Goods. Computation of Damages. Smith v. The Ferncliff, 444.

DEATH. See Constitutional Law, VII, (A), 1.

DECLARATORY JUDGMENT ACT. See Jurisdiction, I, 8. DECREES.

See Texas v. Florida, 435.

Amendment of decrees, see Texarkana v. Arkansas Gas Co., 620; Utah Fuel Co. v. Coal Comm'n, 620.

DELEGATION OF POWER. See Constitutional Law, I, 2.

DEPOSIT. See Copyrights, 3.

DISABILITY. See War Risk Insurance.

DISORDERLY PERSONS. See Constitutional Law, VII, (A), 6.

DISTRIBUTORS. See Antitrust Acts, 1.

DOMICILE.

- 1. Essential Elements. Residence. Intent. Abandonment. Domicile of decedent was in Massachusetts. Texas v. Florida, 398.
 - 2. Domicile for purpose of taxation. Id.

ELECTIONS. See Constitutional Law, III, 1.

ELKINS ACT. See Interstate Commerce Acts, 2.

EMPLOYER AND EMPLOYEE. See Labor Relations Act: Workmen's Compensation.

2QUITY. See Jurisdiction, I, 1-7; III, 3.

- 1. Basis of Equitable Relief. Fraud in procurement of insurance policy as ground for equitable relief in federal court; adequacy of remedy in state court as affecting propriety of relief in federal court. Atlas Ins. Co. v. Southern, Inc., 563.
- 2. Equity Rule 701/2. Remand to district court for findings of fact and conclusions of law. Wichita Co. v. City Bank, 103.

ESTATE TAX. See Constitutional Law, IV, 4-5.

EVIDENCE.

- 1. Judicial Notice. Federal courts take judicial notice of state statute. Bowen v. Johnston, 19.
- 2. Domicile. Abandonment. Evidence of domicile; burden of proof of abandonment. Texas v. Florida, 398.
- 3. Character of Tax as compensation for privilege of use of highways. Dixie Ohio Co. v. Comm'n, 72.
- 4. Excessiveness of Fees under California "Caravan" Act. Clark v. Paul Gray, Inc., 583.
 - 5. Appraisal of Property. Taylor v. Standard Gas Co., 307.
- 6. Conspiracy in restraint of trade. Interstate Circuit v. U. S., 208.
- 7. Conspiracy between T. V. A. and Public Works Administrator to coerce power companies not sustained by evidence. Tennessee Power Co. v. T. V. A., 118.
- 8. Loss of Patronage by tobacco auction markets subject to inspection under Tobacco Inspection Act. Currin v. Wallace, 1.
- 9. Evidence in Labor Board cases. Labor Board v. Fansteel Corp., 240; Labor Board v. Columbian Co., 292; Labor Board v. Sands Mfg. Co., 332.

EXECUTION.

Exemptions. Securities purchased for veteran out of benefit payments from United States not exempt. Carrier v. Bryant, 545.

EXEMPTION. See Execution; Taxation, III, 1-2.

FEDERAL INSTRUMENTALITY. See Constitutional Law, I, 3-5.

FINDINGS. See Labor Relations Act, 0-10; Jurisdiction, I, 3; II, 4, 21, 25.

FORECLOSURE. See Constitutional Law, III, 2.

133096°-39--48

FORFEITURE. See Copyrights, 1.

FRANCHISE. See Assignment. 1.

- 1. Validity and Construction of franchise granted utility company by Texas municipality; what law governs. Texarkana v. Arkansas Gas Co., 188.
- 2. Id. Franchise provisions not invalid as vague, indefinite and obscure. Id.
- 3. Freedom from Competition not granted. Tennessee Power Co. v. T. V. A., 118.
- 4. Id. Validity of statutory grant of power can not be challenged merely because its exercise results in harmful competition. Id.

FRAUD.

Remedy. Fraud in procurement of policy of insurance; remedy of insurer. Atlas Ins. Co. v. Southern, Inc., 563.

FULL FAITH AND CREDIT. See Constitutional Law, I, 8-9; Jurisdiction, II, 23.

GANGSTER. See Constitutional Law, VII, (A), 6.

GOVERNMENTAL INSTRUMENTALITIES. See Constitutional Law, I, 3-5.

HABEAS CORPUS.

When habeas corpus proper to review determination of District Court as to its jurisdiction; exceptional circumstances. *Bowen* v. *Johnston*, 19.

HEALTH.

- 1. Statute regulating disposal of dead animals. Clason v. Indiana, 439.
- 2. Milk Control Laws. Milk Control Board v. Eisenberg Co., 346.

HIGHWAYS. See Constitutional Law, II, 7-11; VII, (A), 5; VII, (B), 1-4.

HOME OWNERS' LOAN ACT.

Salary of officer or employee of Home Owners' Loan Corporation not immune from non-discriminatory state tax. *Graves* v. N. Y. ex rel. O'Keefe, 466.

HOURS OF SERVICE. See Constitutional Law, II, 7; VII, (B), 1.

IMMUNITY. See Constitutional Law, I, 3, 5; United States.

INCOMPETENT PERSONS. See Execution.

INCONTESTABLE CLAUSE. See Jurisdiction, I, 2. INDICTMENT.

- 1. Federal Jurisdiction of crime committed in Chickamauga and Chattanooga National Park. Bowen v. Johnston, 19.
- 2. Limitations. Reindictment after expiration of limitations; Act of May 10, 1934. U. S. v. Durkee Co., 68.
 - 3. Grand Jury. Exclusion of Negroes. Pierre v. Louisiana, 354.

INFRINGEMENT. See Copyrights, 3; Patents for Inventions, 3. INJUNCTION. See Jurisdiction, I, 3-7; II, 3, 15-18; III, 2-4.

- 1. Statutory Limitations. Application of Jud. Code § 265, forbidding federal court injunction to stay proceedings in state court. Hale v. Bimco Trading, Inc., 375.
- 2. Remedy at Law. Injunction against enforcement of allegedly unconstitutional state tax denied when enforcement is by suit pending in state court where efficient remedy is available. Kohn v. Central Distributing Co., 531.
- 3. Conditioning Grant. Power of equity court to condition grant of injunction. Inland Steel Co. v. U. S., 153.
- 4. National Bituminous Coal Commission could not be enjoined from publication of cost and sales data of producers. Utah Fuel Co. v. Coal Comm'n, 56.

INSPECTION. See Constitutional Law, II, 12; Tobacco Inspection Act.

INSTRUCTIONS TO JURY.

Failure of District Court to give instruction; effect when not prejudicial. Goins v. U. S., 622.

INSURANCE.

Fraud in procurement of policy; equitable relief of insurer in federal court. Atlas Ins. Co. v. Southern, Inc., 563.

INTERPLEADER.

Bills of interpleader and bills in the nature of interpleader considered; suit by State against other States to determine domicile of decedent as basis for death taxes; jurisdiction of this Court. Texas v. Florida. 398.

'NTERSTATE COMMERCE ACTS. See Venue.

- 1. Liability of Shipper for tariff charge for carrier service; installation of grain doors; disclaimer of liability; involuntary rebates. Lowden v. Simonds Co., 510.
 - 2. Elkins Act. Offenses. Venue. U.S. v. Midstate Co., 161.

INTERSTATE COMMERCE ACTS—Continued.

3. Power of District Court in granting interlocutory injunction to impound allowances found unlawful by Commission and to subsequently order retention by carrier. *Inland Steel Co.* v. U. S., 153.

JOINT TENANTS. See Constitutional Law, IV, 4-5; Taxation. JUDGMENTS.

- 1. Declaratory Judgment Act. Currin v. Wallace, 1.
- 2. Res Judicata. Wichita Co. v. City Bank, 103.
- 3. Foreign Judgments. Full Faith and Credit. Sufficiency of defense to enforcement of judgment of sister State. Titus v. Wallick, 282.

JUDICIAL NOTICE. See Evidence, 1.

JURISDICTION.

- I. In General, p. 754.
- II. Jurisdiction of this Court, p. 755.
- III. Jurisdiction of District Courts, p. 757.

References to particular subjects under title Jurisdiction: Adequate Legal Remedy, I, 1-2; Case or Controversy, II, 2; Certified Questions, II, 5; Contract Clause, II, 24; Counterclaim, II, 16-17; Criminal Law, I, 12; III, 6-7; Declaratory Judgments, I, 8; Direct Appeal, II, 15-18; Domicile, II, 2, 4; Equity, I, 1-7; III, 3; Federal Question, II, 10-14, 22-25; Final Judgment, II, 8; Findings, I, 3; II, 4, 21, 25; Full Faith and Credit Clause, II, 23; Habeas Corpus, III, 7; Injunction, I, 3-7; II, 3, 15-18; III, 2-4; Interpleader, II, 2; Jurisdictional Amount, II, 6; III, 1; Local Law, I, 11; II, 19; Moot Controversy, I, 9; Motion to Affirm, II, 7; Original Jurisdiction, II, 1-4; Puerto Rico, I, 10; Scope of Review, II, 19-25; State Courts, I, 6-7; II, 22-25; States, I, 12; II, 2-3; Taxes, I, 7, 10; III, 5; Three Judge Court, II, 15-18; III, 2.

I. In General.

- 1. Equity Jurisdiction. Adequacy of Legal Remedy. Propriety of Equitable Relief. Right to equitable relief in federal court depends on allegation and proof of cause of action in equity. Atlas Ins. Co. v. Southern, Inc., 563.
- 2. Id. Imminence of operation of "incontestable" clause in policy of insurance as ground for insurer to resort to equity in federal court. Id.
- 3. Equity Jurisdiction. Injunction. Power of District Court granting interlocutory injunction to impound fund; necessity of findings in disposing of fund. Inland Steel Co. v. U. S., 153.

JURISDICTION—Continued.

- 4. Id. Suit by power companies to restrain competition by Tennessee Valley Authority. Tennessee Electric Co. v. T. V. A., 118.
- 5. Id. Injunction against Bituminous Coal Commission to restrain publication of producers' cost and sales data. Utah Fuel Co. v. Coal Comm'n, 56.
- 6. Id. Enjoining Proceedings in State Court. Application of Jud. Code § 265, forbidding federal court injunction to stay proceedings in state court. Hale v. Bimco Trading, Inc., 375.
- 7. Id. Enjoining State Tax. Suit in federal court to enjoin enforcement of allegedly unconstitutional state tax not maintainable when enforcement is by suit pending in state court where effective remedy is available. Kohn v. Central Distributing Co., 531.
- 8. Declaratory Judgment Act. Existence of actual controversy. Currin v. Wallace, 1.
 - 9. Moot Controversy. Paramount Pictures v. Langer, 619.
- 10. Suit Against Treasurer of Puerto Rico for refund of taxes voluntarily paid not maintainable when not authorized by local law. Bonet v. Yabucoa Sugar Co., 505.
- 11. Local Questions. How Determined. Questions of validity and construction of franchise granted under state law, determined in federal court by law of State. Texarkana v. Arkansas Gas Co., 188.
- 12. Crimes. Jurisdiction as between State and United States of crime committed in Chickamauga & Chattanooga National Park. Bowen v. Johnston, 19.

II. Jurisdiction of this Court.

- 1. Generally. Court raises sua sponte question as to its jurisdiction. Texas v. Florida, 398.
- 2. Original Jurisdiction. Suits Between States. Issue as "Case" or "Controversy." Adequacy of Basis for Relief. Equity Jurisdiction. Suit in nature of interpleader by State against other States to determine domicile of decedent as basis for death taxes. Texas v. Florida, 398.
- 3. *Id.* Adjudication in suit between States need not in case like present be supplemented by injunction. *Id.*
- 4. Id. Findings of Special Master as to domicile of decedent accepted. Id.

JURISDICTION—Continued.

- 5. Certified Questions. When not appropriately framed; insufficiency of facts stated. Atlas Life Ins. Co. v. W. I. Southern, Inc., 563.
- 6. Jurisdictional Amount. Involvement. This Court raises question sua sponte; suit to restrain illegal imposition of fees or taxes; several plaintiffs; question determined by record in District Court. Clark v. Paul Gray, Inc., 583.
- 7. Motion to Affirm granted where questions involved are unsubstantial. Simmons v. Board of Education, 617.
- 8. Final Judgment. Dismissal for want of. Griffin v. Appellate Division, 619.
- 9. Want of Jurisdiction. Dismissal for. Gabrielli v. Knicker-bocker, 621.
- 10. Federal Question. Appropriate presentation in state court. Chesebro v. Los Angeles County Dist., 459.
- 11. Id. Refusal of state court to give credit to judgment of court of sister State. Titus v. Wallick, 282.
- 12. Substantial Federal Question. Chesebro v. Los Angeles County Dist., 459.
- 13. Id. Dismissal for want of properly presented substantial federal question. Eastern Shore Public Service Co. v. Seaford, 616.
- 14. Adequate Non-Federal Ground. Chesebro v. Los Angeles County Dist., 459; New York City v. Central Bank, 661.
- 15. Direct Appeal. Review under Jud. Code § 266 limited to decrees granting or denying injunction. Public Service Comm'n v. Brashear Lines, 204.
- 16. Id. Dismissal of counterclaim of defendant against whom injunction was denied not reviewable under § 266. Id.
- 17. Id. Part of decree of three-judge court denying injunction reviewable, independently of other provisions of decree, not final concerning counterclaim. Eichholz v. Public Service Comm'n, 268.
- 18. Id. Direct appeal not allowable in suit under § 266 where state officers joined were merely nominal parties. Wilentz v. Sovereign Camp, 573.
- 19. Scope of Review. Review of Puerto Rican courts; construction of local tax laws followed unless clearly erroneous. Bonet v. Yabucoa Sugar Co., 505.
- 20. Id. Respondent on certiorari may urge affirmance on ground urged by him in, but not passed upon by, Circuit Court of Appeals. Texarkana v. Arkansas Gas Co., 188.

JURISDICTION—Continued.

- 21. Id. Concurrent Findings of two courts below accepted here. Taylor v. Standard Gas Co., 307.
- 22. Review of State Courts. Rulings of state court in suit on foreign judgment, on questions of the legal effect of the proceedings and the validity of the judgment in the State in which it was rendered, are reviewable here. Titus v. Wallick, 282.
- 23. Id. Scope of Review. Interpretation of full faith and credit clause for this Court. Pacific Ins. Co. v. Comm'n, 493.
- 24. Id. Interpretation of contract clause of Constitution; weight accorded views of state court as to existence and nature of contract. Higginbotham v. Baton Rouge, 535.
- 25. Id. Finding of state court on question whether unconstitutional discrimination existed not binding here. Pierre v. Louisiana, 354.
- 26. Disposition of appeal over which Court lacked jurisdiction of merits under Jud. Code, § 266. Wilentz v. Sovereign Camp, 573.

III. Jurisdiction of District Courts.

- 1. Jurisdictional Amount. Several Plaintiffs. Clark v. Paul Gray, Inc., 583.
- 2. Three-Judge Court. Requisites to jurisdiction; involvement of state officers; joining state officers as nominal parties ineffectual; suit to restrain Commission acting under New Jersey Municipal Finance Commission Act held not maintainable. Wilentz v. Sovereign Camp, 573.
- 3. Equity Jurisdiction. Suit to enjoin National Bituminous Coal Commission from disclosing cost and sales dath of producers. Utah Fuel Co. v. Coal Comm'n, 56.
- 4. Interlocutory Injunction. Power of District Court to impound fund. Inland Steel Co. v. U. S., 153.
- 5. Recovery of Taxes. Jurisdiction of suit to recover overpayment of federal taxes, Jud. Code, § 24 (20) as amended; requirement as to proper and timely claim. U.S. v. Bertelson & Petersen Co., 276.
- 6. Criminal Cases. Offense committed in Chickamauga & Chattanooga National Park. Bowen v. Johnston, 19.
- 7. Habeas corpus to review determination by District Court as to its jurisdiction in criminal case. Bowen v. Johnston, 19.

JURY.

Systematic exclusion of Negroes from jury denied accused Negro equal protection. *Pierre* v. *Louisiana*, 354.

LABOR RELATIONS ACT.

- 1. Application of Act to small manufacturer not himself engaged in interstate commerce; shipment of raw materials and finished product in interstate commerce by owner; significance of volume of interstate commerce involved. Labor Board v. Fainblatt, 601.
- 2. Powers of Board. Order requiring reinstatement of employees discharged for participation in sit-down strike, unauthorized. Labor Board v. Fansteel Corp., 240.
- 3. Id. Order requiring employer to withdraw recognition of employee organization formed through promotion efforts of employer, valid. Id.
- 4. Id. Order requiring employer to bargain with labor organization not shown to be choice of majority of employees, unenforceable. Id.
- 5. Id. Discharge of employees for repudiation of work agreement; rights of employer in respect of reëmployment; contract with other union; individual contracts for reëmployment. Labor Board v. Sands Mfg. Co., 332.
- 6. Findings. Order of Board requiring reinstatement of employees must be supported by specific findings. Labor Board v. Fansteel Corp., 240.
- 7. Id. Order requiring reinstatement of employees invalid where finding that employer refused to bargain with their union was not sustained by evidence. Labor Board v. Columbian Co., 292.
- 8. Id. Provision of Act making Board's findings of fact conclusive when supported by evidence means substantial evidence. Id.
 - 9. Id. Meaning of substantial evidence. Id.
- 10. Id. Findings of Board that employer refused to bargain collectively; had discriminated against members of labor organization; had interfered with and coerced employees in right of self-organization; and had discharged and refused employment to members of particular labor organization,—held unsupported by evidence. Labor Board v. Sands Mfg. Co., 332.

LABOR UNIONS. See Labor Relations Act.

LIMITATIONS. See Indictment, 2; War Risk Insurance.

MANUFACTURING. See Labor Relations Act, 1.

MERGER. See Corporations, 2.

MILK CONTROL LAW. See Constitutional Law, II, 13.

MONOPOLY. See Antitrust Acts.

MOOT CONTROVERSY. See Jurisdiction, I, 9.

MORTGAGES.

Rights of Mortgagee. Validity of statute qualifying right of mortgagee to deficiency judgment. Honeyman v. Jacobs, 539.

MOTION PICTURE FILMS. See Antitrust Acts, 1-2.

MOTOR CARRIER ACT. See Constitutional Law, II, 7, 9 MOTOR VEHICLES.

- 1. State Regulation. Vehicles in interstate commerce; effect of federal Motor Carrier Act. Welch Co. v. New Hampshire, 79; Eichholz v. Public Service Comm'n, 268.
- 2. Id. Hours of service of drivers of for-hire vehicles. Welch Co. v. New Hampshire, 79.
- 3. Validity of California "Caravan" Act of 1937. Clark v. Paul Gray, Inc., 583.
- 4. Validity of Georgia Maintenance Tax. Dixie Ohio Co. v. Comm'n, 72.

MUNICIPAL CORPORATIONS.

Powers of Municipality. Delegation or Abdication. Contracts. Validity and construction of rate contract between utility and Texas municipality. Texarkana v. Arkansas Gas Co., 188.

MUNICIPAL FINANCE COMMISSION.

Suit to enjoin members of Commission from acting pursuant to New Jersey Municipal Finance Commission Act, held not within jurisdiction under Jud. Code, § 266. Wilentz v. Sovereign Camp, 573.

MURDER.

Jurisdiction of offense in national park. Bowen v. Johnston, 19.

NATIONAL PARKS.

Acquisition by United States of lands within State for national park; jurisdiction over criminal offense within area. Bowen v. Johnston, 19.

NEGLIGENCE.

Liability of Regional Agricultural Credit Corp. for negligence. Keifer & Keifer v. R. F. C., 381.

NEGROES. See Constitutional Law, VII, (B), 5.

OPINIONS.

1. Remand for Clarification. Judgment of state court remanded for decision of whether salary of employee of federal agency exempt from state tax by state law. State Tax Comm'n v. Van Cott, 511.

OPINIONS—Continued.

2. Modification. Opinion of Texas court not modified by later decision. Wichita Co. v. City Bank. 103.

PARTIES. See Regional Agricultural Corp.

- 1. Suits Between States. Private parties may be joined as defendants. Texas v. Florida, 398.
- 2. Agent of Government. Suit against agent of Government to restrain execution of unconstitutional statute. Tennessee Power Co. v. T. V. A., 118.
- 3. Standing to Sue. Right under New York law of assignee to sue upon chose in action. Titus v. Wallick, 282.
- 4. Id. Power companies without standing to challenge validity of competition of Tennessee Valley Authority. Tennessee Electric Co. v. T. V. A., 118.
- 5. Respondent. Right to sustain decree on ground not passed upon by court below. Texarkana v. Arkansas Gas Co., 188.

PATENTS FOR INVENTIONS.

- 1. Application for Patent. Amendment. Mackay Co. v. Radio Corp., 86.
- 2. Validity. Simmons' Patent No. 1,930,987, claims 8 to 19, for a method and apparatus for testing productivity of formations encountered in drilling oil wells, invalid for want of invention. Honolulu Oil Corp. v. Halliburton, 550.
- 3. Infringement. Carter Patent No. 1,974,387, for directive radio antenna system, held not infringed. Mackay Co. v. Radio Corp., 86.

PLEADING.

Supplemental Bill. Propriety; prematurity. Texar! and v. Arkansas Gus Co., 188.

POWER OF ATTORNEY.

Effect of power of attorney on right of assignce of chose in action to sue. Titus v. Wallick, 282.

PRICE FIXING. See Constitutional Law, II, 13.

PROCEDURE. See Jurisdiction.

- 1. Motion to Affirm granted where questions involved are unsubstantial. Simmons v. Board of Education, 617.
- 2. Disposition by this Court of cause in which jurisdiction of merits was lacking. Wilentz v. Sovereign Camp, 573.

PROCEDURE—Continued.

- 3. Disposition of fund impounded pending suit to set aside I. C. C. order; necessity of evidence and special findings. *Inland Steel Co.* v. U. S., 153.
- 4. Remand properly directed for findings under Equity Rule 70½. Wichita Co. v. City Bank, 103.
- 5. Remand to state court for decision as to whether salary of employee of federal agency was exempt from tax by state law. State Tax Comm'n v. Van Cott, 511.
- 6. Application of state law by federal court upon removal. Wichita Co. v. City Bank, 103.
- 7. Criminal Procedure. When habeas corpus proper to review determination by District Court as to its jurisdiction. Bowen v. Johnston, 19.

PUBLICATION. See Bituminous Coal Act.

PUBLIC IMPROVEMENTS. See Special Assessments.

PUBLIC OFFICERS. See Constitutional Law, III, 1.

PUBLIC UTILITIES.

- 1. Power companies without standing to restrain operations and competition of Tennessee Valley Authority. *Tennessee Electric Co. v. T. V. A.*, 118.
- 2. Rate Contract. Validity and construction of rate contract between utility company and Texas municipality. Texarkana v. Arkansas Gas Co., 188.
- 3. Id. Inadequacy of contract rates no defense to enforcement. Id.

PUBLIC WORKS ADMINISTRATOR. See Conspiracy, 2.

PUERTO RICO.

Suits Against. Consent. Suit against Treasurer for refund of taxes voluntarily paid not maintainable. Bonet v. Yabucoa Sugar Co., 505.

RACE DISCRIMINATION. See Constitutional Law, VII, (B), 5.

RADIO. See Patents for Inventions.

RATES. See Public Utilities, 2–3.

REBATES. See Interstate Commerce Acts; Venue.

REFERENDUM. See Constitutional Law, I, 2.

REGIONAL AGRICULTURAL CREDIT CORP.

Liability to Suit. Recovery for negligent failure to provide proper care for livestock delivered to it under contract of bailment could be had in contract. Keifer & Keifer v. R. F. C., 381.

REINSTATEMENT. See Labor Relations Act, 2, 6-7. REMOVAL.

- 1. Who May Remove. Action on insurance policy not removable to federal court by resident defendant. Atlas Ins. Co. v. Southern, Inc., 563.
- 2. Duty of federal court as to questions of local law in case removed from state court; ascertaining applicable law. *Wichita Co. v. City Bank*, 103.

REORGANIZATION. See Bankruptcy; Corporations.

RESTRAINT OF TRADE. See Antitrust Acts.

RETROACTIVE TAX. See Constitutional Law, IV, 4. RULES.

- 1. Revised Rules of this Court, p. 671.
- 2. Equity Rule 701/2. Remand for findings in accordance with. Wichita Co. v. City Bank, 103.
- 3. Criminal Rules. Application for certiorari not in time. Strewl v. U. S., 638.

SALE. See Taxation, II, 1.

SHERMAN ACT. See Antitrust Acts.

SIT-DOWN STRIKES. See Labor Relations Act, 2.

SPECIAL ASSESSMENTS.

Benefits. Conclusiveness of finding by legislature; ruling of state court that legislature made requisite findings sustained. Chesebro v. Los Angeles County Dist., 459.

STATUTES.

- 1. Judicial Notice of state statute by federal court. Bowen v. Johnston, 19.
- 2. Validity of Statute. Presumption of validity. U. S. v. Jacobs, 363.
- 3. Validity of Statute. Burden of proof of invalidity. Clark v. Paul Gray, Inc., 583.
- 4. Full Faith and Credit as to statute of sister State. Pacific Ins. Co. v. Industrial Comm'n, 493.

STATUTES—Continued.

- 5. Administrative Construction. Bowen v. Johnston, 19.
- 6. Administrative Regulations. Validity. Helvering v. Reynolds Co., 110.
- 7. Reënactment as approval of administrative regulation. Helvering v. Reunolds Co., 110.
 - 8. Criminal Statutes. Vaqueness. Lanzetta v. New Jersey, 451.
 - 9. Id. Limitations. U. S. v. Durkee Co., 68.

STOCKHOLDERS. See Bankruptcy.

STRIKES. See Labor Relations Act.

TARIFFS. See Interstate Commerce Acts, 1.

TAXATION. See Account Stated.

- I. In General.
- II. Federal Taxation.
- III. State Taxation.

I. In General.

- 1. Nature of Income Tax. Tax on income is not a tax on its source. Graves v. N. Y. ex rel. O'Keefe, 466.
- 2. Administrative Regulations. Appropriateness. Helvering v. Reynolds Co., 110.
- 3. Injunction Against Enforcement of allegedly unconstitutional state tax. Kohn v. Central Distributing Co., 531.
- 4. Suit Against Treasurer of Puerto Rico for refund of taxes voluntarily paid not maintainable unless authorized by local law. Bonet v. Yabucoa Sugar Co., 505.

II. Federal Taxation.

- 1. Income Tax Gains. Gain from sale by corporation of own stock; ascertainment of gain; application of Treasury Regulations. Helvering v. Reynolds Co., 110; First Chrold Corp. v. Commissioner, 117.
- 2. Id. Rate of Tax. Gain realized by bondholder from redemption before maturity of corporate bonds was not "capital gain"; effect of 1934 Revenue Act. Fairbanks v. U. S., 436.
- 3. Deductions. Unamortized discount and expenses in respect of bonds of transferor corporation. Helvering v. Metropolitan Edison Co., 522; General Gas Corp. v. Comm'r, 530.
- 4. Estate Tax. Computation. Inclusion in gross estate of property owned by decedent and wife as joint tenants. U. S. v. Jacobs, 363.

TAXATION—Continued.

5. Recovery of Overpayments. Proper and timely claim; jurisdiction of District Court. U. S. v. Bertelsen & Petersen Co., 276.

III. State Taxation.

- 1. Immunity. Salary of officer or employee of federal agency not immune from non-discriminatory state tax. Graves v. N. Y. ex rel. O'Kecfe, 466; State Tax Comm'n v. Van Cott, 511.
- 2. Exemption. Case remanded to state court to determine whether salary of employee of federal agency exempt from state tax by state law. State Tax Comm'n v. Van Cott, 511.
 - 3. Domicile as basis for death taxes. Texas v. Florida, 398.
- 4. California Use Tax. Felt & Tarrant Co. v. Gallagher, 62; Southern Pacific Co. v. Gallagher, 167; Pacific Tel. Co. v. Gallagher, 182.
 - 5. Georgia Maintenance Tax. Dixic Ohio Co. v. Comm'n, 72.

TELEPHONE & TELEGRAPH COMPANIES.

Validity of California Use Tax as applied to telephone and telegraph company. Pacific Tel. Co. v. Gallagher, 182.

TENANCY BY THE ENTIRETY. See Constitutional Law, IV, 5.

TENNESSEE VALLEY AUTHORITY.

Power companies without standing to enjoin operations. Tennessee Power Co. v. T. V. A., 118.

TENURE. See Constitutional Law, III, 1.

TERRITORIES. See Puerto Rico.

THEATRES. See Antitrust Acts. 1-2.

TOBACCO INSPECTION ACT.

- 1. Validity. Currin v. Wallace, 1.
- 2. Authority of Secretary of Agriculture not arbitrarily or capriciously used. Id.

TRANSFERS. See Taxation, II, 3.

TREASURY REGULATIONS. See Taxation, I, 2.

TRIAL. See Instructions to Jury.

Exclusion of Negroes from jury. See Pierre v. Louisiana, 354.

TRUSTS. See Banks.

UNIFORMITY. See Constitutional Law, II, 3.

UNITED STATES. See Execution.

- 1. Jurisdiction Over Lands. United States acquired exclusive jurisdiction over lands in Chickamauga & Chattanooga National Park, and crime committed there was punishable in federal court. Bowen v. Johnston, 19.
- 2. Immunity from Suit. Governmental Corporations. Regional Agricultural Credit Corp. not immune; liability not limited to suits sounding in contract. Keifer & Keifer v. R. F. C., 381.
- 3. Suit Against Agent to restrain execution of unconstitutional statute. Tennessee Power Co. v. T. V. A., 118.
- 4. Officers and Employees. Salary of employee of federal agency not immune from non-discriminatory state tax. Graves v. N. Y. ex rel. O'Keefe, 466; State Tax Comm'n v. Van Cott, 511.

USE TAX. See Taxation, III, 4.

VENUE.

Crimes. Violation of Elkins Act; granting or accepting rebate; venue of offense. U. S. v. Midstate Co., 161.

VETERANS. See Execution: War Risk Insurance.

WAREHOUSEMEN. See Constitutional Law, IV, 3.

WAR RISK INSURANCE.

- 1. Disability Benefits. When payments cease. U. S. v. Towery, 324.
- 2. Six Year Limitation on suits; when period begins to run. Id.

WORKMEN'S COMPENSATION.

What Law Applicable. State where injury suffered not bound to apply law of other State instead of its own. Pacific Ins. Co. v. Industrial Comm'n, 493.